



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870

February 28, 2007

The Honorable Jeff Guice, Mayor,  
and Members of the Board of Aldermen  
Village of Epps  
P.O. Box 253  
Epps, Louisiana 71237

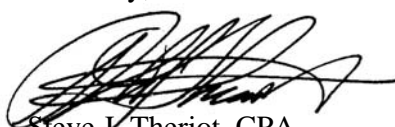
We performed a limited examination of the financial records, policies and procedures, and board meeting minutes of the Village of Epps (Village) for the period beginning January 1, 2005, and ending October 31, 2006. This examination was performed in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain allegations my office received regarding the use of public funds. The scope of our work was significantly less than that required by *Government Auditing Standards* in the audit of the Village's financial records; therefore, we are not offering an opinion on the Village's financial statements and system of internal control nor assurance as to compliance with laws and regulations.

As part of our review, we noted certain matters that we want to bring to the attention of the Board and management for consideration. We offer the following comments and suggestions:

- The Village incurred bank overdraft fees of \$1,188 and \$470 for 2005 and 2006, respectively. The Village should monitor its bank balance and maintain sufficient funds to avoid overdrafts.
- In September 2005, the Village installed a 500-gallon gasoline tank. Physical access to the tank is restricted; however, no records are maintained to document gasoline usage. The Village should maintain a log to document, at a minimum, the date of withdrawal, employee, vehicle, quantity used, and mileage of the vehicle.
- The Village does not have a formal records retention schedule but does maintain records for at least three prior years. The Village should develop a records retention schedule and seek approval from the Louisiana Secretary of State.

This correspondence represents our findings and recommendations as well as management's response. This correspondence is intended primarily for the information and use of the Village and its management. I trust that this information will assist you in the efficient and effective operations of the Village. Should you have any questions, contact me at (225) 339-3839.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

SDP:KPK:DD:dl

# Village of Epps

MAYOR  
Jeff Guice

P.O. Box 253  
EPPS, LOUISIANA 71237  
318-926-5224

COUNCIL MEMBERS  
Shirley Gibson  
Charlie Grimbie  
Roberta Simms

CHIEF OF POLICE  
Roosevelt Porter

VILLAGE CLERK  
Denise Franks

Office of Legislative Auditor  
State of Louisiana  
Baton Rouge, La. 70804-9397

Sirs:

Please accept this letter as our answer to your findings in the letter dated February 1, 2007.

1. Overdraft fees

Answer: The Village of Epps is now under a new administration. Close monitoring is done on all accounts. Funds will be maintained to cover all checks written.

2. 500 gallon gasoline tank

Answer: A checks and balance system has been put into effect which should document the vehicle, quantity used and mileages on the vehicle.

3. Records

Answer: The Village does retain the records but we will develop a records retention schedule and seek approval from the La. Secretary of State.

If you need any additional information, please feel free to contact us.

Sincerely,

Jeff Guice, Mayor  
Village of Epps

